



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



October 21, 2014

Re: **Woolworth Building, 126-138 East Main Street, Riverhead, New York**
Project Number: **29028**

Dear .

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for speaking with me via conference call on October 7, 2014, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional information submitted as part of your appeal, I have determined that the rehabilitation of the Woolworth Building is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2 and 6 of the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on July 15, 2014, by TPS is hereby affirmed.

The 1951 F.W. Woolworth Company Building was certified as contributing to the significance of the Riverhead Main Street Historic District on July 9, 2013. The rehabilitation of this "certified historic structure" was found not to meet the Standards owing to a new glazing system inserted into the second story of the facade, and to fenestration changes at the rear. I agree with TPS that the new glazing in the building facade's upper story has effected a fundamental change to the historic character of the Woolworth Building.

Regarding the second floor fenestration facing Main Street, it was not historic. Because the original fenestration was missing, TPS noted that there were two options open to you: to put back the historic fenestration based on documentary, physical, or pictorial evidence, or to install new—but compatible—fenestration. However, TPS found that the new infill does not reproduce the second story historic facade configuration, nor, considered as a new element, is it compatible in itself with the overall historic character of the building. The differences between the new appearance and the historic appearance are multiple. Most noticeably, the number of structural divisions nearly doubled (24 bays versus 14 in the original 1950s design), and the operable windows are one-over-one light double-hung sash, compared with the fixed sheets of glass and operable hopper windows in the historic arrangement, imposing a residential character on this commercial building of the mid-twentieth century. Consequently, I have determined that this aspect of the project contravenes Standard 6. Standard 6 states:

“Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.”

Regarding the changes to the fenestration at the sides and rear of the second floor of the building, they have also impaired its historic character. In this case, the original window openings were regularized and additional new windows openings were cut. The original industrial steel windows were replaced with new six-over-six light double-hung windows. The new windows are decidedly residential in character, perhaps in keeping with the new residential use of the second floor, but strongly at odds with the historic industrial character of the original windows (the rear of the second floor served as warehouse space above the store). Normally, changes at the rear of a building are accorded considerable latitude, but in this case the rear was all the more significant (as was mentioned during our conversation) because the building was planned to include a traditional storefront on Main Street, but also to provide a rear entrance to serve a more mobile postwar customer base entering from the large parking lot at the rear of the property. Consequently, I have determined that the changes here have caused the project to conflict with the requirements of Standard 2. Standard 2 states: *“The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.”*

In addition to these treatments, TPS expressed concerns about two issues for which the application lacked adequate documentation: the treatment of windows elsewhere in the building, and the possibility that through-wall louvers had been inserted underneath the windows in the side elevations. The photographs of the completed work shown at the appeal show that the windows in the west elevation face onto a narrow walkway between the Woolworth Building and the movie theater next door are visible only at very close range. I have determined that their relative lack of visibility makes them a minor deficiency and they have not entered into my appeal decision. I have further determined that the under-window HVAC louvers do not substantially compromise the historic character of the property and they have not entered into my appeal decision.

Finally, it is unfortunate that the project proceeded to completion without an approved Part 2 application. The regulations state, “Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk.” [36 CFR § 67.6(a)(1)].

As Department of the Interior regulations state, my decision is the final administrative decision with respect to the July 15, 2014, denial that TPS issued regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-NY
IRS